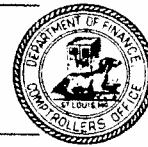


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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

July 9, 2008

William Seidhoff, Director
Department of Human Services
634 N. Grand Boulevard, Room 720
St. Louis, MO 63103-1002

RE: Payroll Distribution of Department of Human Services (Project #2008-23)

Dear Mr. Seidhoff:

We have conducted a payroll distribution of the City of St. Louis Department of Human Services #800 for the pay period ending October 27, 2007. The objectives of this review were to determine if:

- Eligible employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked.
- Accrual and use of paid leave were accurate.

Our fieldwork was completed on November 9, 2007. During the observation of the payroll distribution, nothing came to our attention that caused us to believe that the payroll were not properly distributed or adequately safeguarded.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact me at (314) 622-4723.

Respectfully,

A handwritten signature in black ink, appearing to read "Mohammad H. Adil".

Mohammad H. Adil
Internal Audit Executive

cc: John Zakibe, Deputy Comptroller
Ronald Smith, City Operations Manager, Mayor's Office